Exhibit 32

John Akoda 22344 Rolling Hill Lane Laytonsville, MD 20882

August 29, 2000

Mr. William C. Kelly Manager, Medical Education Credentials Department/ECFMG 3624 Market Street Philadelphia, PA 19104 RECEIVED CREDENTIALS DEPT

SEP 1 2000

ECFMG

Re: USMILE/ECFMG Identification No. 0-553-258

Dear Mr. Kelly:

I am writing in response to your letter dated August 22, 2000 in which it was alleged that I took ECFMC under various names. These allegations are false. The identification numbers listed in your letter apparently belong to my cousin Dr. Igberase Oluwafemi Charles, who left the country to practice, I believe, in South Africa. We ave/two different persons who attended two different Colleges of Medicine. However, I did use his social security number pending INS clearance of my own social security number. I have only taken the examination in my name, John NOSA Akoda. I will provide you with my country issued passport (presently submitted for renewal) if you so desire.

Thank you for your assistance with resolving this unfortunate confusion.

Sincerely,

John Akoda, MD

Transper to Le